

this Capitol or in the new State Office Building. That just is not enough. These people have got to know a little bit more what's going on in outstate and I sure hope that one of these days we'll get a reasonable kind of a compromise that lets them work for a reason number of years within the Department of Revenue but lets them out also, maybe 1 year or so and work with some of these companies before they come back here and make their judgements. Therefore, since no agreement and no compromise was struck, I'm sorry but I have to vote against the committee amendments as they were amended by Senator Labeledz. Thank you.

SENATOR MARVEL PRESIDING

SENATOR MARVEL: Have you completed your remarks?

SENATOR GEORGE: Yes, I did Mr. Chairman.

SENATOR MARVEL: OK. Senator Swigart and then Senator Dworak.

SENATOR SWIGART: Mr. President and colleagues. I rise to support Labeledz's viewpoint which is to adhere to the committee reports, amendments rather, and that would be to vote green. I think that the Nebraska Revenue Department require...have quite stiff requirements in order for a person to come in there. I think the experience that they get there is certainly ample to the Internal Revenue Department and ought to be respected. Secondly, I think it's asking an awful lot to ask those working there in order to get a CPA certificate to have to go out in private enterprise and to take a lesser job at a far lesser salary in order to get that degree. I know one thing from CPAs who have graduated and gotten their degree and their certificate, that believe me when you get through that you've just about passed everything. It's a tremendously hard series of tests to pass and I think that when you get through there and have the experience that these people have had in the Revenue Department of the state of Nebraska that that is ample and that we ought to go along and give this a try.

SENATOR MARVEL: Senator Dworak.

SENATOR DWORAK: Mr. President and colleagues. Several of the people that have spoken on this bill including Senator DeCamp, Senator Schmit, now Senator George, there is a misunderstanding. The standards are actually higher for these people. For one thing, a person that receives his apprenticeship through the Department of Revenue must have a college degree. He must have a college degree. A person that would get his CPA designation through a private firm does not need a college degree. The person who gets his degree, his CPA designation, through a private firm must only put in 2½ years service. A person that would get his CPA designation through the Department of Revenue would have to put in 3½ years service, a whole extra year. Now this isn't any great departure from what we're doing already because we issue the CPA designation for those people that put this probationary service with the IRS or Internal Revenue Service. We do that today in Nebraska. Somebody that puts 3½ years in with the Internal Revenue Service passes the examinations of the CPA examinations can get a CPA designation. Now the Department of Revenue, our tax base is predicated upon the Internal Revenue form, so it's the same kind of experience. So if we're going to allow the CPA designation